

When and How to Apply

If you feel that your property has been overvalued, disproportionately assessed, incorrectly classified, or is exempt from taxation, you may apply to the Assessors for an abatement.

[Abatement applications](#) , which must be filed for each property in each fiscal year being contested, must be filed and received in Assessors Office after the third quarter tax bills have been mailed and no later than February 2, 2009. The abatement process is defined in M.G.L. Chapter 59, §§59-63.

Assessors' Review

Upon receipt of an abatement application, the Assessors will mail out to applicants, an information request ([Form 61A](#)) which will assist them in determining the fair cash value of the property. To avoid a denial of your application and to retain your right to appeal the Assessors' decision, you must provide the requested information within 30 days. The Assessors have three (3) months to act on your abatement application or the application becomes deemed denied. The 61A forms are also available on this site.

Appeal of the Assessors' Decision

If you are not satisfied with the action of the Assessors, you can appeal the assessor's decision to the state [Appellate Tax Board](#) . Appeals to the Appellate Tax Board must be filed within three (3) months from the date of the Assessors' decision, or deemed denial date. If the tax under appeal is over \$3,000.00, the tax must be paid timely without incurring interest in order for the ATB to have jurisdiction to hear the appeal. Appeals of the assessor's decision on abatement applications are defined in M.G.L. Chapter 59, §§64&65. The Appellate Tax Board is defined in M.G.L. Chapter 58A. The ATB is located at 100 Cambridge Street, Boston, MA.

02108-5292 (617-727-3100).